

Internal Revenue Service  
memorandum

DATE: JAN 11 1991

TO: Director, Internal Revenue Service Center  
Kansas City, MO  
Attn: Entity Control

FROM: Technical Assistant  
Employee Benefits and Exempt Organizations

CC:EE:3 - TR-45-1369-90  
Railroad Retirement Tax Act Status

Attached for your information and appropriate action is a copy of a letter dated October 11, 1990, from the Railroad Retirement Board concerning the status under the Railroad Retirement Act and the Railroad Unemployment Tax Act of the:

[REDACTED]

We have reviewed the opinion of the Railroad Retirement Board and concur in the conclusion reached by the Board that [REDACTED] became an employer, within the meaning of Section 3231 of the Internal Revenue Code, on [REDACTED], the date on which operations commenced. It should file a Form CT-1 for [REDACTED] and Forms 941-E should be filed for the appropriate periods of [REDACTED].

(Signed) Ronald L. Moore

RONALD L. MOORE

Attachment: Copy of letter from  
the Railroad Retirement Board

cc: Mr. Gary Kuper  
Internal Revenue Service  
200 South Hanley  
Clayton, MO 63105

08902

UNITED STATES OF AMERICA  
RAILROAD RETIREMENT BOARD  
844 RUSH STREET  
CHICAGO, ILLINOIS 60611

RECEIVED

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OFFICE OF THE ATTORNEY  
GENERAL  
WASHINGTON, D.C.  
20540

BUREAU OF LAW

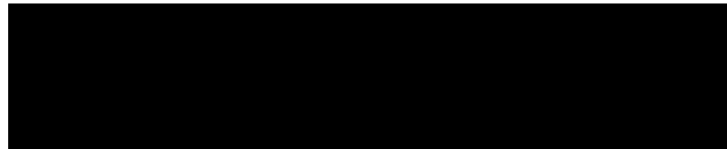
Assistant Chief Counsel  
(Employee Benefits and  
Exempt Organizations)  
Internal Revenue Service  
1111 Constitution Avenue., N.W.  
Washington, D.C. 20224

OCT 11 1990

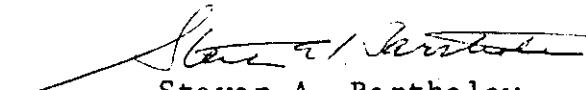
Attention: CC:IND:1:3

Dear Sir:

In accordance with the coordination procedure established between the Internal Revenue Service and this Board, I am enclosing for your information a copy of an opinion in which I have expressed my determination as to the status under the Railroad Retirement and Railroad Unemployment Insurance Acts of the following:



Sincerely yours,

  
Steven A. Bartholow  
Deputy General Counsel

Enclosures

## Employer Status Determination Rationale

[REDACTED] operates two lines in [REDACTED] Pennsylvania: (1) [REDACTED] Track ( [REDACTED] ) between [REDACTED] (milepost [REDACTED]) and [REDACTED] (milepost [REDACTED]); and (2) [REDACTED] Track, between mileposts [REDACTED] and [REDACTED], near [REDACTED]. Authority for [REDACTED]'s operation was granted in ICC Finance Docket No. [REDACTED] (service date [REDACTED]). [REDACTED] has [REDACTED] employees. It interchanges with [REDACTED] at [REDACTED] Pennsylvania. [REDACTED] began operations on [REDACTED].

Based on the information summarized, it is my opinion that [REDACTED] became an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective [REDACTED].